

WOLFBLOCK LLP
250 Park Avenue
New York, NY 10177
Telephone: (212) 986-1116
Facsimile: 212-986-0604
Gretchen M. Santamour, Esquire
James J. Vincequerra, Esquire

Attorneys for Simpson Senior Services

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re:	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
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CERTIFICATION OF SERVICE/MAILING

I, Gretchen M. Santamour, Esquire, do hereby certify that a copy of the foregoing FIRST OBJECTION TO MOTION FOR AN ORDER PURSUANT TO SECTIONS 105 AND 356 OF THE BANKRUPTCY CODE TO ESTABLISH PROCEDURES FOR THE SETTLEMENT OR ASSUMPTION AND ASSIGNMENT OF PREPETITION DERIVATIVE CONTRACTS was served on the dates listed below either electronically or via U.S. First Class Mail, postage prepaid, upon the parties on the attached Service List.

/s/ Gretchen M. Santamour
GRETCHEN M. SANTAMOUR, ESQUIRE

Dated: December 2, 2008

SERVICE LIST

Via Electronic Mail on November 26, 2008

Harvey R. Miller

Weil, Gotshal & Manges, LLP
767 Fifth Avenue
New York, NY 10153

Jacqueline Marcus

Weil Gotshal & Manges, LLP
767 5th Avenue
New York, NY 10153

Shai Waisman

Weil, Gotshal & Manges, LLP
767 5th Avenue
New York, NY 10153

Jeffrey S. Margolin

Hughes Hubbard & Reed
1 Battery Park Plaza
New York, NY 10004

James Tecce

Quinn Emanuel Urquhart Oliver & Hedges
51 Madison Avenue, 22nd Floor
New York, NY 10010

United States Trustee

33 Whitehall Street
21st Floor
New York, NY 10004

Via First-Class Mail on December 2, 2008

Andrew D. Velez-Rivera

Office of the U.S. Trustee
33 Whitehall Street
21st. Floor
New York, NY 10004

Claims and Noticing Agent

**Epiq Bankruptcy Solutions, LLC Claims
Agent**

(f/k/a Bankruptcy Services LLC)
757 Third Avenue, 3rd Floor
New York, NY 10017

Susheel Kirpalani

Quinn Emanuel Urquhart Oliver & Hedges
51 Madison Avenue, 22nd Floor
New York, NY 10010